IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 20483 of 2007(L)

PETITIONER:

P.M. GIRISH KUMAR,
PROPRIETOR OF M/S. J.P.STONE CRUSHER INDUSTRIES,
NADUVANNUR, KOYILANDY.

BY ADV. SRI.R.PARTHASARATHY

RESPONDENTS:

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1. THE TAHSILDAR (REVENUE RECOVERY),
VADAKARA.

2. THE ADDITIONAL SALES TAX OFFICER,
KOYILANDY.

3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.20483 of 2007

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Dated this the 4th day of July, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2000-2001 and since contention of the petitioner is that business could not be commenced on account of stay granted by this court, W.P. is disposed of granting stay against recovery proceedings till disposal of appeal. The appellate authority is directed to consider the delay condonation petition, pass orders thereon within one month from now and if delay is condoned, to hear the petitioner and dispose of the appeal within two months thereafter.

C.N.RAMACHANDRAN NAIR
Judge

pms